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Strategic Competency Framework for Public Sector Accountants: Integrating International and National Insights

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Abstract

Purpose: This paper seeks to propose a competency framework for Malaysian public sector accountants, aligning their capability with the dynamic public sector environment.

Methods: A comparative documentary approach was undertaken based on the analysis of three (3) competency frameworks: the International Federation of Accountants (IFAC), the Chartered Institute of Public Finance and Accountancy (CIPFA), and the Malaysian Institute of Accountants (MIA), all of which are internationally recognised professional bodies in accounting and public finance. International best practices were synthesised with the Malaysian context through a structured comparison of these frameworks.

Findings: While all three (3) frameworks prioritise technological, technical, and behavioural competencies, CIPFA additionally emphasises public value orientation and a stronger understanding of the public sector context. Accordingly, this study proposes a competency model comprising seven domains: technical proficiency; public sector context and value creation; digital and technological capability; sustainability and environmental, social and governance (ESG) integration; risk analysis and management; communication and influencing skills; and ethics and integrity. Grounded in ethical values, the proposed competencies extend beyond technical and technological knowledge to encompass behavioural and interpersonal capabilities.

This article is part of a research on *Fungsi/ Perkhidmatan Jabatan Akauntan Negara Malaysia (JANM) dan Keperluan Modal Insan Pada Masa Hadapan dengan Perbandingan Amalan Terbaik Luar Negara* through *Geran Penyelidikan Perakaunan dan Kewangan Sektor Awam Tahun 2025* (JANM.600-21/1/7 Jld. 2 (36)).

Limitations: As the proposed framework is developed solely from analyses of national and international professional bodies, further research should incorporate benchmarking with other countries to refine and contextualise the model prior to implementation.

Originality: This paper critically integrates international (IFAC and CIFPA) and national (MIA) competency frameworks to formulate a context-specific model for Malaysian public sector accountants.

Keywords: Accountant competency, public sector accountant, IFAC Framework, CIPFA Model, MIA Framework, Malaysian public sector